APPENDIX "B"

Chronological Reference List of Principal Events Antecedent to Petitioner's "Case I." Appeal No. 8770.

MARCH 13, 1942. MOTION BY RESPONDENT FOR ORDER FOR SALE. (R. 201.)

Motion based on claim by Respondent that all matters in litigation between the partners had been disposed of; that the interests of the partners in and to the assets had been finally determined; and that the case was in condition for the sale of the partnership business, and the distribution of the proceeds.

The same representation was made in the Order for sale itself; that is, that the interests of the Partners in the assets had been finally determined by the Auditor's report of 1939; and that each partner owned a one-half interest, but subject to a prior credit to Respondent of $4,933.69, on account of an alleged excess capital contribution.

MARCH 21, 1942. PARTIAL REPLY BY PETITIONER, IN OPPOSITION TO RESPONDENT'S MOTION FOR ORDER FOR SALE. (R. 201-206.)

Petitioner objected to provision (R. 214) that either partner could purchase; also to provision that if a partner became purchaser, he was to be given credit for what the Receiver might estimate to be his distributive interest in the assets. Petitioner also objected that no accounting had been had since the date of the former accounting as of July, 1936.

AUGUST 31, 1942. PETITIONER MOVED FOR AN ACCOUNTING, ETC. (R. 216.)

AUGUST 31, 1942. ORDER FOR SALE ENTERED BY DISTRICT COURT ON TERMS PROPOSED BY RESPONDENT. (R. 231.)

Said Order for Sale provided that all matters in litigation

had been settled; that the interests of the partners in the assets had been finally determined by the Auditor's Report (insofar as matters affecting the sale were concerned).

Said Order further provided:

1. All the assets of the partnership (except cash on hand) was to be sold at public auction.
2. Either partner could bid and become the purchaser.
3. If either partner became the purchaser, he should be entitled at the final settlement and payment of the purchase price, to use and apply towards the payment of such purchase price, such amount as the Receiver might fairly estimate to be his distributive interests in the assets.
4. $10,000 deposit to be made by the purchaser at time of sale.
5. Purchase to be completed within 30 days after confirmation.
6. On final settlement of the purchase, both partners were required to execute deed to purchaser for the property.
7. Receiver to continue to conduct business, until final settlement of purchase. Receiver to account to purchaser for proceeds, less expenses from time of sale to date of settlement.
8. All conveyancing and recording fees to be borne by purchaser.

SEPTEMBER, 1942. MOTION BY PETITIONER FOR REHEARING ON ENTRY OF ORDER FOR SALE. (R. 234.)

SEPTEMBER 15, 1942. REPLY OF RESPONDENT IN OPPOSITION TO PETITIONER'S MOTION FOR REHEARING. Respondent reiterated his claim that all matters in dispute had been settled, and that the rights of the respective partners in and to the assets had been finally determined by the Auditor's report.

NOVEMBER, 1942. NOTICE OF APPEAL BY PETITIONER FROM ORDER FOR SALE. (R. 246.)

OCTOBER 18, 1943. APPEAL OF PETITIONER FROM ORDER FOR SALE DISMISSED BY COURT OF APPEALS FOR FAILURE OF PETITIONER TO FILE RECORD. This failure being due to lack of funds.

OCTOBER 20, 1943. ORDER GRANTING ALLOWANCE OF $50,000 TO EACH OF TWO PARTNERS. (R. 264.)

Subject Matter of Appeal No. 8,770

FEBRUARY 1, 1944. SALE OF PROPERTY AT AUCTION. Bought in by Petitioner at bid price of $240,500. (R. 203.)

FEBRUARY 9, 1944. SALE CONFIRMED TO PETITIONER ON MOTION OF RECEIVER, AND WITH CONSENT OF RESPONDENT. (R. 283.)

Petitioner also asked confirmation. But Petitioner objected to time and manner of confirmation, and to the form of the Order of confirmation.

FEBRUARY 9, MARCH 6. ATTEMPTED INTIMIDATION OF PETITIONER by Respondent and the Receiver, as to loss of agencies and of employees, etc.; Receiver also gave bulk of employees their release under the War Manpower regulations.

MARCH 4, 1944. LETTER RECEIVED BY PETITIONER FROM RECEIVER transmitting tabular estimate by Receiver as to balance payable by Petitioner on purchase. (R. 379.)

MARCH 4, 1944. TABULAR ESTIMATE BY RECEIVER as to balance payable by Petitioner on purchase price. (R. 368.)

Said tabular estimate of Receiver (R. 368) shows Receiver raised price to Petitioner from bid price of $240,500 to $242,354 by means of demanding payment for miscellaneous credits of rent and insurance paid ahead; and all of which were sold to Petitioner in the original purchase.

Also, said tabular estimate (R. 369) shows that Receiver

estimated Petitioner's one-half interest in partnership, at $143,706; thus leaving balance payable on purchase price by Petitioner of $96,794.

Same sheet (R. 369) shows Receiver then demanded payment of $60,000 cash to cover alleged costs of receivership which Receiver there stated, Respondent now claimed should be assessed against Petitioner.

Receiver thus demanded Petitioner should pay a balance due of $158,218; instead of the $96,794, shown to be due by his own statement immediately above.

This was a demand by the Receiver for an excess payment of $62,248 over and above what his own figures showed it to be owing by Petitioner, as balance due on the purchase price.

The Receiver refused to give any explanation of his demand for payment of $60,000 for alleged receivership costs, other than that $20,000 was his estimate of receivership costs payable in the future.

On May 5th, or nearly two months later; the Receiver did give an explanation by letter of the basis for the $40,000 demanded as payment for past receiverships costs.

It was then apparent, that $5,000 of the said amount was the estimated cost for the sale to Petitioner on February 1.

The remaining $35,000 was for receivership costs previously paid, out of the partnership funds. One-half of that amount had been paid from Petitioner's share of the partnership funds. *The Receiver had thus demanded that Petitioner pay him over again for* $17,500 *of Receivership costs that had already been paid—by Petitioner.*

The further $20,000 demanded to cover future receivership costs, was likewise erroneous. For if Petitioner had taken over the business, by paying the $40,000 otherwise demanded by the Receivership; the receivership would have

been terminated; and there would have been no further, or very little of future receivership costs.

This was a total error of $37,500 out of the $62,248 of excess payments illegally demanded of Petitioner, as balance due by the Receiver.

MARCH 10, 1944. APPEAL WAS FILED BY PETITIONER (R. 298) FROM THE ORDER WHICH CONFIRMED THE SALE TO PETITIONER (R. 283).

This appeal of March 10 was noted by Petitioner for grievances set out in Petitioner's notice of appeal (R. 298).

Principally these were principally, that there was a variance (R. 299) between the terms of the Order for Sale, and the terms of the Order confirming sale to Petitioner; and in that by the Order for Sale, it was provided that Respondent was to execute a deed of the property to the purchaser; while by the terms of the Order confirming sale, it was provided that the Receiver was to execute the deed; and this change in terms was unacceptable to Petitioner.

Also, the Receiver had given Petitioner but four days notice of the presentation of the Order for confirmation, instead of the five days required by Rules of Court. This change brought Petitioner's time for settlement on March 10, and thus deprived Petitioner of an estimated $10,000 of additional cash to apply on the purchase price, and which could have been expected to come in on the 11th, the day of heaviest cash receipts, of the entire month.

Petitioner contends that by the filing of that said appeal of March 10, all jurisdiction over the subject matter of that appeal was transferred to the Court of Appeals, as of the afternoon of March 10.

Petitioner contends further that under the rule of *Bronson v. LaCrosse*, I Wall (68US) 405; 17 Law. Ed. 618; and as is set out in the record (R. 504); the filing of that appeal against the order in Petitioner's own favor, stopped

the execution of the Order of Confirmation; and so that the running of the time limit against Petitioner was also stopped as of the afternoon of March 10, and thus before the expiration of the 30 day period allowed to Petitioner, for settlement of the purchase.

Petitioner contends therefore, that with that time limit thus stayed, Petitioner could not thereafter be guilty of default.

Petitioner made no tender, because it was apparent that the Receiver intended to persist in his illegal demands, and so that any tender by Petitioner would have been a mere futility.

Petitioner contends also, that Petitioner was not guilty of any default, because Petitioner was not required to meet the illegal and unauthorized demands of the Receiver; and particularly as to payment of $17,500 of receivership costs already paid by Petitioner.

MARCH 22, 1944. AN ORDER FOR RESALE was entered by the District Court, against this Petitioner as an alleged defaulting purchaser; and *in the course of a summary proceeding against Petitioner by the District Court.* (R. 339.)

By that said Order for Resale; Petitioner was held in default. The $10,000 deposit was ordered returned to Petitioner; and, the "assets of Creel Brothers sold by the Receiver at public auction on February 1st," were ordered resold at Petitioner's risk and cost.

MAY 1, 1944. NOTICE OF APPEAL NO. 8,770 WAS FILED BY PETITIONER (R. 340) from the Order for Resale of March 22, 1944. (R. 339.)

MAY 1, 1944. THE SUPPOSED RESALE OF THE ASSETS WAS ADVERTISED TO TAKE PLACE MAY 1ST.

Prior to said resale, Petitioner handed the Receiver a letter (R. 362-367) in which Petitioner acknowledged re-

turn and acceptance of the $10,000 deposit to Petitioner, but without prejudice to Petitioner's right to appeal from that said Order for Resale; since the acceptance of that said $10,000 return to Petitioner was necessary for the protection of Petitioner's interests; and also it was returned in the exercise of an option to hold Petitioner for a greater risk of loss, under the supposed resale of the assets.

The said letter further notified the Receiver of the filing of Petitioner's notice of appeal from that said Order for Resale. (R. 367.)

The said letter further notified the Receiver that Petitioner in no wise acknowledged any validity in the Court Order for Resale of March 22, 1944. (R. 362-364.)

MAY 1, 1944. At the SUPPOSED RESALE OF MAY 1ST, Respondent bid $200,000. Petitioner raised the bid $500. Respondent then protested to the Receiver that Petitioner had no right to bid at a resale, when Petitioner declared the said Order for Resale to be illegal and void. Petitioner pointed out that the Order for Resale, by a reference to the Original Order for Sale (R. 231), had given Petitioner a specific right to bid and become the purchaser at the said Resale.

The Receiver then stopped the sale, and merely took the highest bid of both parties, and a $10,000 deposit from each (R. 344), and stated that he would report the bids to the Court.

Petitioner raised his bid to $235,000. Respondent raised his bid to $220,682, the amount of the appraisal of December 31, 1943.

MAY 12, 1944. PETITIONER CONSENTED TO DISMISSAL on May 12th (R. 923) of Petitioner's appeal of March 10th (R. 298) from the Order which confirmed the sale of February 1st to Petitioner.

That dismissal of the appeal of March 10th was consented to by Petitioner in favor of Appeal No. 8,770, and because

of the fact that Appeal No. 8,770 covered in better form the same subject matter as was covered by the said appeal of March 10th.

Conclusion as to Appeal No. 8,770.

It will be observed that Appeal No. 8,770, is the "Main Appeal" on which Petitioner relies to secure if possible the setting aside of the Order for Resale, and the turning over the business to Petitioner, under the terms of the original Order for Sale.

It will also be observed that the appeal of March 10th served as a "blocking" appeal. For while that appeal was in existence, Petitioner contends, all jurisdiction over the subject matter was transferred to the Court of Appeals.

Transfer of jurisdiction under the appeal of March 10th thus held good from March 10th to May 12.

And since the Order for Resale of March 22nd was entered by the District Court during that period, that said Order for Resale—under the rule of *Newton v. Consolidated Gas,* as set out in the record (R. 502)—is wholly illegal and void.

It may also be noted that Counsel for Respondent has never questioned the validity of that appeal of March 10th.

Subject Matter of Appeal No. 8,823.

MAY 16, 1944. AFTER THE STOPPING OF THE SUPPOSED RESALE OF MAY 1ST, because of Petitioner's bidding at that said resale, the Receiver reported the matter to the Court, at a hearing on May 16th. (R. 431.)

MAY 24, 1944. At the said hearing on May 16th, the Court gave instructions to the Receiver for the framing of a new "Order."

And on May 24th, the Court entered its said *"Order on the Receiver's Petition for Instructions."* (R. 466.)

By the terms of that said "Order on the Receiver's Petition for Instructions" of May 24th, the Court directed the rejection of both bids or offers made by Respondent and Petitioner at the supposed Resale of May 1st.

The Court further decreed by that said order, that Petitioner should have the "right" for 30 days to purchase *the assets that were offered for sale* on May 1st, *under the Order for Resale* of March 22, 1944, for the sum of $240,500, provided that Petitioner made full settlement in accordance with the terms of sale within 30 days. (R. 466.)

No one was authorized, however, to sell the said assets to Petitioner.

The Court further decreed by that said order of May 24th, that if Petitioner *failed to make full settlement within 30 days* from the date of that order; that then Respondent should have the right to purchase said assets, for the sum of $240,000; provided, that within five days after notification, that Petitioner had failed to make full settlement, within the 30 days specified; that Respondent should notify the Receiver of his election to purchase the said assets; and that he also deposit with the Receiver the sum of $10,000; full settlement in accordance with the terms of sale to be made within thirty days from the date of his election to purchase.

That said Order of May 24th further provided that the terms and conditions of sale to either Respondent or Petitioner should be as follows: Sale should be as of May 1, 1944, and all adjustments should be figured to that date.

Also, in final settlement, the purchaser should be entitled to use and apply toward the payment of the purchase price, such amount as the Receiver may fairly estimate to be his distributive interest in the assets. (R. 467.)

That said Order of May 24th also provided that the Receiver was authorized to continue to conduct the said

business until the final consummation of sale to either of said parties, and that he should account to the purchaser, for the proceeds of said business during the interval between May 1, 1944, and the final consummation of sale, less the expenses of the conduct thereof during such interim.

JUNE 13, 1944. AT THE TIME FOR SETTLEMENT OF THE FEBRUARY 1 SALE TO PETITIONER, the Receiver had demanded that Petitioner pay him $158,000 as balance due on the purchase price.

But under supposedly the same terms of sale—under the Order of May 24th—the Receiver demanded, in a letter of June 12th (R. 482) that Petitioner pay him only $120,000 in cash as the amount supposedly payable as balance due on the purchase price. That is, the Receiver estimated Petitioner's distributive half interest in some $310,000 of net assets, was only $120,500.

JUNE 22, 1944. UNDER DATE OF JUNE 22ND, and just one day before the expiration of Petitioner's supposed "option" to purchase, the Receiver finally supplied Petitioner with the data (in principal part) on which the Receiver had based his said estimate of $120,000 as the amount payable by Petitioner, as balance due on the purchase price.

It then developed that the Receiver had been demanding under the guise of adjustments, that Petitioner pay him over again for $6,850 of assets that would supposedly have been sold to Petitioner at the fixed price of $240,500, under that said Order for Sale of May 24th. The Receiver had likewise demanded that Petitioner pay him for $2,300 of goods in transit, and which also were assets of the firm, as of the specified date of sale of May 1, 1944. (R. 483.)

JUNE 23, 1944. AS A PARTNER, IT WAS POSSIBLE FOR PETITIONER AT ANY TIME TO MAKE A COMPROMISE SETTLEMENT OF THE SUIT.

And under proper terms, Petitioner might have bought

the business in the course of such a settlement, even under that said order of May 24th.

Any such settlement was impossible, however, in view of the exorbitant demands of the Receiver. On June 23rd, therefore, Petitioner filed notice of appeal against that said Order of May 24th. That appeal of June 23rd is Petitioner's present Appeal No. 8,823.

The grounds for Petitioner's Appeal No. 8,823 against the Order of May 24th were: that the said Order of May 24th was illegal and void; because, at the time is was issued, a valid appeal by Petitioner was pending against the Order for Resale; that being the present Appeal No. 8,870.

Also Petitioner was aggrieved by that said Order of May 24th. For, under the terms of that said order, the supposed sale by the Receiver, to Respondent, on June 27th, placed a lien against all earnings of the partnership, subsequent to May 1, 1944, and so that Petitioner has been unable to estimate his income tax since that date. Also, the bulk of the partnership funds, and which amount now to over $200,000 in cash, would be unavailable for distribution while that lien in favor of Respondent remains standing.

And since the placing of that lien on the firm funds was the immediate result of that said Order of May 24th, the placing of that said lien, is a change which affects the possession of property. The said order of May 24th is thus appealable, under the special provisions of the D. C. Code, Sec. 101, Title 17, as set out in the present Petition, p. 2.

It may be observed that after June 29th, there were two valid appeals pending by Petitioner, and covering the same subject matter, that is, the sale of the partnership business.

These two said appeals were: Appeal No. 8,770 that had been taken by Petitioner from the Order of Resale of March 22nd (R. 339), and Appeal No. 8,823, that had been

taken by Petitioner from the Order on Receiver's petition for instructions of May 24th (R. 466).

Subject Matter of Appeal No. 8,910.

AUGUST 30, 1944. *The Receiver was not authorized to sell the business to Respondent under the Order of May 24th; but, nevertheless he proceeded to do so.* (R. 476.)

Further, Respondent in his Brief, p. 14, states that the supposed sale to Respondent, *was but a continuation of the public sale of May 1, 1944.*

There is no requirement, in Sec. 847, that a public sale should be preceded by an appraisal, nor is there any requirement that the terms of such sale, meaning the price, must be published for at least ten days before confirmation.

Nevertheless, the Receiver had appraisers appointed, on June 29th, to make an appraisal of the business as of May 1st. (R. 496.)

There is no requirement for an Order Nisi in a public sale, but the Receiver had one entered on August 30, 1944. And there is no requirement that the Order Nisi itself should be published at least 10 days before such public sale.

The Court, however, directed that the said Order Nisi should be so published for at least ten days before the time proposed for confirmation of the sale to Respondent.

There is, however, a requirement that any public sale shall be at public auction; that the property shall be sold to the highest good bidder; and that the property must be sold at the place directed by the Court; and at the place advertised in the advertisements of the sale. There is also a further requirement for a valid public sale; and that is that the sale must be advertised at least once a week for four consecutive weeks.

None of these things were done in the supposed public sale to Respondent.

There is further no requirement that an Order Nisi should be published, for a valid private sale, under Sec. 847. There is however, a binding requirement that the terms of the private sale must be published. There is also a binding requirement that before a valid private sale can be made, a hearing must be held as to the necessity of such private sale, and the notice for such a hearing must be made in a manner directed by the Court.

No such notice of such hearing was ever given by direction of the Court. No such hearing was ever held and the terms of the proposed sale to Respondent were never advertised.

Instead a copy of the Order Nisi was published and it merely says that the offer of Robert T. Creel was to purchase the assets for the sum of $240,000 all cash, *subject to the terms of the Order of May 24th.* (R. 498.)

OCTOBER 9, 1944. Following this authorized procedure as to Order Nisi of August 30, 1944, the District Court then proceeded on October 9, 1944, to enter its Order finally confirming and ratifying the sale to Respondent. (R. 524.)

NOVEMBER 8, 1944. The present Appeal No. 8,910 (R. 533) was then filed by Petitioner, against that said Order of October 9th.

Conclusion as to Petitioner's Second Main Appeal No. 8,910.

It will be observed that Petitioner's first "Main" Appeal is Appeal No. 8,770; and under it, Petitioner asks that the Order of Resale, of March 22nd, be reversed and quashed; and that the partnership business be then ordered turned over to Petitioner—under terms of the original order of sale—and at the

bid price of $240,500—and as of the date of the original sale to Petitioner, February 1, 1944.

It will be observed that the appeal of March 10, 1944, was used merely as a "blocking appeal." It thus insured the invalidity of the Order for Resale, of March 22nd; and from that said Order for Resale, the present main appeal, No. 8,770, was then taken.

It may further be observed, that under Petitioner's second main appeal, Petitioner asks that the supposed confirmation of sale to Respondent, as of October 9, 1944, be set aside and quashed, as wholly illegal and void, both for total violation of the statutory provisions governing the sale of real estate, and because the assets sold cannot be identified, and because two valid appeals were pending, when the said order confirming sale to Respondent was issued, and so that the District Court had no jurisdiction over the subject matter; and, finally, because any such sale to Respondent would have to be set aside as fraudulent per se,—on the mere demand of this Petitioner—because of the double fiduciary relation of Respondent to the partnership.

It may also be observed—as an aid to orientation of the four appeals—that Appeal No. 8,823, served primarily as a prior blocking appeal, to insure the invalidity of the later Order of confirmation of sale, to Respondent, and from which said order for confirmation, Petitioner's second "Main" Appeal, No. 8,910, was then taken.

The "Bunching" of the Three Appeals in the Court of Appeals.

One of the principal means, by which Counsel for Respondent has been able—for 13 years past—to carry on the abuse of receivership in this case—has been that of so loading the record, with endless falsification of law and of fact, and of a continuous "smear campaign" carried on against this Petitioner, that the real issues in the case, and the fraud that was being carried on, were completely obscured by that smoke screen.

As part of this same general scheme, the first two appeals in this case, were held up in the Court of Appeals, by motions to dismiss, until the third Appeal No. 8,910 could be brought up and combined with the other two. (R. 893.)

Then, in total violation of this Petitioner's constitutional rights, the Court of Appeals on January 27th, entered an order that Petitioner would be limited to but a single 75 page brief, covering all three of the said appeals. (R. 907.)

Finally, the Court of Appeals, in its decision, assigned no reasons, and filed no opinion in any of the three cases, other than a mere footnote reference, to some half dozen cases, none of which have any legitimate bearing on any of the three appeals. (R. 913.)

SUPREME COURT OF THE UNITED STATES

EDWIN J. CREEL

Petitioner

vs.

ROBERT T. CREEL

Respondent

AFFIDAVIT OF EDWIN J. CREEL AS TO UNCLEAN HANDS OF RESPONDENT

DISTRICT OF COLUMBIA, ss

I, Edwin J. Creel, Petitioner in the above entitled cause; being first duly sworn, depose and say:

That I am defendant partner in the partnership dissolution, receivership and accounting case of Creel versus Creel, Equity 55,407, in the District Court of the United States for the District of Columbia.

For nearly 13 years past, I have been made the victim of a fraudulent and criminal abuse of Receivership in this case; and my constitutional and Federally guaranteed rights have been flouted, and violated, without any pretense of concealment.

For the past several years, I have given repeated warning that it was my intention to seek criminal prosecution of those guilty of the obviously criminal abuse of this receivership against me. Each time, however, on final consideration, it has seemed advisable to delay taking that action.

My reasons for so delaying are set out in general outline in the record (R. 901-904).

It has now become necessary for me to seek that criminal prosecution. The result will inevitably be to precipitate sooner or later, and probably immediately, a scandal of the gravest character, and of National proportions.

It is believed the gravity of the situation will be made apparent to the Court, by the statement that the bulk of the records in the case—and these constituting a pile nearly five feet high—have been criminally stolen, hidden, or destroyed.

The situation is as bad as it could well be. For Respondent now stands guilty on the record of indictable criminal perjury; and in that he swore in July, 1943, that this Petitioner had consented to his employment as manager under the Receiver, at a salary of $100 a week; and so that he has been paid some $65,000 during the 13 years of the Receivership; while during the first 10½ years of the receivership, Petitioner was given a total allowance from his property of only $4,310.

Counsel for Respondent now stands guilty on the record of subordination of perjury for the same reason. Respondent and Counsel for Respondent, and the Receiver, now also stand guilty on the record, of criminal conspiracy for their successful attempt to prevent me from taking over the business in February and March, 1942.

For while the Receiver was making a sworn statement to the Court, that the business was in imminent danger of collapse, the business was actually earning more than it did the year before. My own estimates for the business years 1943, 1944, and 1945, show that the business earned approximately $72,000 in 1943; $86,000 in 1944; and that it is now earning at a rate of over $100,000 per year. The Receiver's estimates are approximately the same.

The purpose of this affidavit is to call both the foregoing and certain further facts to the attention of the Court; and all of which show falsification, that has apparently been made with clear intent to trick and deceive the Court.

The attention of the Court is therefore called to the willfully false implication set out in the first paragraph on page 2 of Respondent's brief; and to the effect that Petitioner's appeal had

been taken from an Order confirming the sale to Respondent of certain assets *formerly owned* by the partnership.

The facts are that the said assets are still owned by the partnership; and that although the partnership business has a net worth in excess of $500000 and there is no supersedeas to prevent Respondent from taking over that partnership business, at a price of less than half that amount; Respondent has made no move for so taking it over; because he is well aware that the assets supposedly sold to him cannot be identified; and that the sale would have to be set aside in any case on the mere demand of this Petitioner.

The Court is further advised that although the Receiver is directed, by Order confirming sale to Respondent, to execute the deed to Respondent; yet nevertheless, the Receiver has twice sent me blank deeds with a request that I execute a conveyance to Respondent.

The Court is further advised that the Receiver is again sending out financial statements listing the cash item, as "Cash on hand and in bank" although the Receiver told the Court, that he had never heard of anyone thinking that "cash on hand" did not also include the bank balance.

It is believed that—for present purposes—the remaining items are sufficiently shown by the record, and have been sufficiently set out in body of Petitioner's reply.

Respectfully submitted,

EDWIN J. CREEL.

Subscribed and sworn to before me this day of December, 1945.

My commission expires

Notary Public in and for the District of Columbia.